

# Blender Monthly Tax Return

Issued under authority of Public Act 403 of 2000, as amended. Filing is mandatory.

▶ 1. Company Name and Mailing Address	▶ 2. Account Number (FEIN or TR)	▶ 2A. License Number	▶ 3. Report Period (MM/YYYY)
	4. Contact Person Name		
	5. Telephone Number		6. Fax Number
	7. E-Mail Address		

## PART 1: TAX COMPUTATION

	Schedule	1. Gasoline	2. Ethanol Blends (E70 - E99)	3. Undyed Petroleum Diesel	4. Undyed Biodiesel (B05 or higher)	5. Aviation
8. Gross taxable gallons from line 27. ....						
9. Tax-paid purchases .....	1					
10. <b>Subtract</b> line 9 from line 8. ....						
11. Collection allowance. Multiply line 10 by 1.5% (.015). ....						
12. Subtract line 11 from line 10. ....						
13. Enter gross gallons diverted TO Michigan. ....	11A					
14. Taxable gallons. Add lines 12 and 13. ....						
Tax Rate .....		0.19	0.12	0.15	0.12	0.03
15. Tax due. Multiply line 14 by tax rate. ....		\$	\$	\$	\$	\$
16. Add Columns 1 and 2 from line 15 and enter in 16a. Add columns 3 and 4 and enter <b>in 16b</b> . Carry the aviation total from line 15 to 16c. ....		16a. \$		16b. \$		16c. \$
17. Add tax due from all columns on line 16. ....		\$				
18. Penalty .....		\$				
19. Interest .....		\$				
20. Total Remittance. ....		\$				

Questions, call (517) 636-4600. Make check payable to "State of Michigan-Special Taxes." Print your account number on the front of your check.

MAIL WITH REMITTANCE TO:  
Michigan Department of Treasury  
P.O. Box 77401  
Detroit, Michigan 48278

**PART 2: REPORTABLE INFORMATION**

See instructions before completion.

21. Untaxed product received. ....

Schedule	Dyed Diesel/Dyed Biodiesel	Other
2B		

22. Dyed diesel diverted to Michigan. ....

**PART 3: TAXABLE GALLONS**

23. Michigan taxable gallons. ....

24. Aviation fuel sold to authorized dealers. ....

25. Enter total gallons of dyed diesel fuel (petroleum/biodiesel) sold/used for taxable purposes. Enter the amount in both the Dyed Diesel/Biodiesel column and the Undyed Petroleum Diesel or Undyed Biodiesel column (Schedule 5F). ....

26. Michigan taxable gallons sold or exported. (licensed Suppliers/Exporters for export only). ....

27. Total taxable gallons. Add lines 23-26. ....

Sch	Gasoline	Ethanol Blends (E70 - E99)	Undyed Petroleum Diesel	Undyed Biodiesel (B05 or higher)	Dyed Diesel (petroleum/biodiesel)	Aviation
11A						

5						
5C						
5F						
7B						

**PART 4: OTHER DISBURSEMENTS**

28. Dyed diesel disbursed. ....

29. Exports with destination state tax collected. (licensed suppliers/exporters only) ....

30. Deliveries to U.S. Government. ....

31. Deliveries to state and local governments in Michigan. ....

32. This line is intentionally left blank. ....

33. Deliveries to tax-free storage. (licensed suppliers only) ....

34. Deliveries to exempt institutions. ....

35. Deliveries to fuel feedstock users. ....

36. Non-taxable use. ....

6F						
7A						
8						
9						
10F						
10G						
10M						

**CERTIFICATIONS**

I certify under penalty of perjury that I have examined this return and to the best of my knowledge and belief, it is true and complete. **Sellers of gasoline and aviation fuel.** I certify to the best of my knowledge and belief that any and all suppliers, wholesalers or retailers of gasoline or aviation fuel to whom gasoline or aviation fuel, as defined by statute, was sold by this seller during the month covered by this report, have been paid or credited as follows:

- ☐ (A) To Suppliers/Wholesalers - 1.5% of the tax charged as allowed by statute to licensed suppliers of gasoline or aviation fuel.
- ☐ (B) To Retailers - 1/3 of the 1.5% allowed by statute to licensed suppliers of gasoline or aviation fuel.
- ☐ (C) No credits or payments have been extended during this report period as no sales of gasoline or aviation fuel have been made to any supplier/wholesaler or retailer.
- ☐ I authorize Treasury to discuss my return and attachments with my preparer. ☐ Do not discuss with my preparer.

Authorized Signature	Printed Name	Telephone Number	Title	Date
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## Instructions for Form 3791, *Blender Monthly Tax Return*

All Michigan licensed Blenders must file this return by the 20<sup>th</sup> day of the month following the end of the report period.

Schedules – applicable schedules must be completed in their entirety on a load-by-load basis. Check the appropriate box on Form 3817, *Blender Schedule of Receipts*, or Form 4124, *Blender Schedule of Disbursements*. A separate schedule must be submitted for each fuel type. The correct product codes must be used on all schedules. Blank schedules may be duplicated as needed.

Before completing page one of the Blender Return, finish all schedules and page two of the return. Report gross gallons on the return. The top of each column identifies the fuel to be reported in the column.

### PART 1: TAX COMPUTATION

Note: Tax is due upon removal, importation, blending or other taxable event and if payment is not included you will be billed for the month in which the transaction(s) takes place. The tax is calculated on gross gallons and interest will be computed from the original due date on out-of-period transactions (late loads).

For each column:

Line 8: Enter the total gross taxable gallons for gasoline, ethanol blends, undyed diesel, undyed biodiesel and aviation fuel from Line 27, page 2 of the return.

Line 9: Enter gross gallons purchased with Michigan tax. Since all tax-paid gallons on the Blender Return come from bulk storage, you must report on Schedule 1 that you purchased from yourself. The same Bill of Lading number used on Schedule 1 must also be used on the corresponding disbursement schedule for the blended product.

Line 10: Subtract Line 9 from Line 8.

Line 11: Collection Allowance: Multiply Line 10 by 1.5% (.015) for gasoline, ethanol blends and aviation only.

Line 12: Subtract Line 11 from Line 10.

Line 13: Enter gross gallons for gasoline, ethanol blends, undyed diesel, undyed biodiesel and aviation fuel diverted to Michigan (Schedule 11A). Dyed diesel is to be reported on Line 22, not Line 13.

Line 14: Add Lines 12 and 13 and enter total taxable gallons.

Line 15: Multiply Line 14 by the tax rate for each fuel type.

Line 16a: Add columns 1 and 2 from Line 15.

Line 16b: Add columns 3 and 4 from Line 15

Line 16c: Enter the total from column 5, Line 15 (aviation total).

Line 17: Add tax due from all columns on Line 16.

Line 18: Enter penalty amount due if applicable.

Line 19: Enter interest amount due if applicable.

Line 20: Add Lines 17, 18 and 19 and enter total remittance due for all tax types.

### PART 2: REPORTABLE INFORMATION

This section is required. All gallons of gasoline, ethanol blends, undyed diesel, undyed biodiesel, dyed diesel/biodiesel and

aviation fuel blended below the terminal rack must be reported. Note gallons reported on Schedule 2B must also be included in Part 3 or Part 4 of the return.

Line 21: Enter total gallons of untaxed product that was blended during this return period (Schedule 2B).

Line 22: Enter total gallons of dyed diesel and dyed biodiesel diverted to Michigan (Schedule 11A).

### PART 3: TAXABLE DISBURSEMENTS

Line 23: Enter total taxable gallons of gasoline, ethanol blends, diesel, biodiesel and aviation fuel. Do not include gallons reported on Lines 24 to 36.

Line 24: Enter total gallons of aviation fuel sold to Aviation Fuel Registrant for resale (Schedule 5C).

Line 25: Enter total gallons of dyed diesel fuel (petroleum/biodiesel) sold/used for taxable purpose. Enter the amount in both the Dyed Diesel/Biodiesel column and the Undyed Petroleum Diesel or Undyed Biodiesel column (Schedule 5F).

Line 26: Enter total gallons of gasoline, ethanol blends, diesel, biodiesel and aviation fuel sold for export or exported where the Michigan excise tax was collected (Schedule 7B).

Line 27: Michigan taxable gallons. Add Lines 22 through 26 and enter total Michigan taxable gallons for gasoline, ethanol blends, diesel fuel, biodiesel and aviation fuel. **Enter the amounts on Line 27 and Line 8, page 1.**

### PART 4: OTHER DISBURSEMENTS

Line 28: Enter total gallons of dyed diesel fuel removed (Schedule 6F)

Line 29: Enter total gallons of gasoline, ethanol blends, diesel fuel, biodiesel and aviation fuel removed for export where the destination state tax was collected or accrued (licensed suppliers and exporters only) (Schedule 7A).

Line 30: Enter total gallons of gasoline, ethanol blends, diesel fuel, biodiesel and aviation fuel sold tax-free to the US Government located in Michigan (Schedule 8).

Line 31: Enter total gallons of gasoline, ethanol blends, diesel fuel and biodiesel fuel sold tax-free to the State of Michigan, and/or its political subdivision, local governments and public schools (Schedule 9).

Line 32: Do not enter anything on this line.

Line 33: LICENSED SUPPLIERS ONLY – Enter total gallons delivered into tax-free terminal storage (Schedule 10F).

Line 34: Enter total gallons of gasoline, ethanol blends, diesel fuel and biodiesel sold tax-free to non-profit, private, parochial, or denominational school, college or university to transport students in buses to authorized school functions (Schedule 10G).

Line 35: Enter total gallons of gasoline or ethanol blends sold tax-free to Fuel Feedstock users (Schedule 10M).

Line 36: Enter total gallons of gasoline, ethanol blends, diesel fuel or biodiesel **used for your own non-taxable purposes**. Form 680, Claim for Refund of Motor Fuel Tax must be attached.

## Michigan Fuel Product Codes

### Gasoline

Natural Gasoline .....	061
Gasoline .....	065
Gasoline MTBE .....	071
Transmix .....	100
Blending Components .....	122
Napthas .....	126
Toluene .....	199
Raffinates .....	223
Liquid Natural Gas .....	225

### Ethanol and Ethanol Blends

Product Codes for Ethanol and Ethanol blends will now be reported according to the blend percentage. The prefix will be “E” plus the percentage. Example: A blend of 10% Ethanol and 90% Gasoline will be reported as E10. Ethanol (100%) will be reported as E00. E69 will be taxed as gasoline and E70 to E99 will be taxed at the 12 cents tax rate.

### Undyed Diesel

Kerosene - undyed .....	142
Low Sulfur Kerosene - undyed .....	145
High Sulfur Kerosene - undyed .....	147
No. 1 Fuel Oil - undyed .....	150
Heating Oil .....	152
Diesel Fuel #4 - undyed .....	154
Diesel Fuel - undyed .....	160
Low Sulfur diesel # 1 - undyed .....	161
Low Sulfur diesel # 2 - undyed .....	167
Mineral Oils .....	281
# 1 High Sulfur Diesel - undyed .....	282
# 2 High Sulfur Diesel - undyed .....	283

### Undyed BioDiesel and BioDiesel Blends

Product Codes for biodiesel and biodiesel blends will now be reported according to the blend percentage. The prefix will be “B” plus the percentage. Example: A blend of 20% biodiesel and 80% Diesel will be reported as B20. Biodiesel (B100) will be reported as B00. B04 will be taxed as diesel fuel and B05 to B00 will be taxed at the 12 cents tax rate.

### Dyed Diesel

Kerosene - dye added .....	072
Low Sulfur Kerosene - dye added .....	073

High Sulfur Kerosene - dye added .....	074
Diesel Fuel #4 - dye added .....	153
High Sulfur Diesel - dye added .....	226
Low Sulfur Diesel - dye added .....	227
Diesel Fuel - dye added .....	228
No 1 Diesel - dye added .....	231

### Dyed Biodiesel and Dyed Biodiesel Blends

Product Codes for dyed biodiesel and dyed biodiesel blends will now be reported according to the blend percentage. The prefix will be “D” plus the percentage. Example: A blend of 20% dyed biodiesel and 80% dyed diesel will be reported as D20. Dyed biodiesel (100% Bio) will be reported as D00.

### Aviation

Aviation Gas .....	125
Jet Fuel .....	130

### Other

Ethane .....	052
Propane .....	054
Butane .....	055
Isobutane .....	058
Pentanes .....	059
Propylene .....	075
Xylene .....	076
Excluded Liquid (Mineral Oil) .....	077
Additive Miscellaneous .....	090
Waste Oil .....	091
Undefined products .....	092
MTBE .....	093
TAME .....	121
Residual Fuel Oil .....	175
Ethylene .....	196
Butylene .....	198
CNG .....	224
Methanol .....	243
Benzene .....	248
ETBE .....	249
Methane .....	265
Marine Diesel Oil .....	279
Soy Oil (unprocessed) .....	285
Organic Oils (food) .....	960